

591—6.9(424) Filing of returns. Every depositor shall file a return for any calendar quarter during which the depositor has become, is, or has ceased to be obligated to collect the charge from a receiver. The return shall be filed with the director on or before the last day of the month following the close of the calendar quarter.

6.9(1) *The form of the return.* The return shall be in the form provided at the end of this chapter.

6.9(2) *Signatures.* Returns shall be signed by the depositor or the depositor's duly authorized agent and must be duly certified by the depositor to be correct.

6.9(3) *Extension of time for filing.* Upon a proper showing of the necessity for extending the due date, the director may grant an extension of time in which to file a return. Extension will not be granted for a period longer than 30 days. The request for the extension must be received on or before the original due date of the return. It will be granted only if the person requesting the extension shall have paid, by the thirtieth day of the month following the close of the quarter, 90 percent of the estimated charge due.

6.9(4) *Filing of returns on other than a quarterly basis.* A depositor selling the business shall file a return within the month succeeding the sale. In cases of insolvency or assignment for the benefit of creditors by a depositor, the depositor shall immediately file a return. In other appropriate circumstances, when such action is necessary or advisable in order to ensure payment of the charge, the director may require that returns be filed for other than quarterly periods.

This rule is intended to implement Iowa Code section 424.7.